



STATE BOARD OF EQUALIZATION

120 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

June 19, 1981

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First District, San Francisco
ERNEST J. DRONENBURG, JR.
Second District, San Diego
WILLIAM M. BENNETT
Third District, San Rafael
RICHARD NEVINS
Fourth District, Pasadena
KENNETH CORY
Controller, Sacramento
DOUGLAS D. BELL
Executive Secretary
No. 81/70

TO COUNTY ASSESSORS:

SUMMARY OF UNSECURED ROLL DATA REQUESTED IN
LETTER TO ASSESSORS 80/175

Earlier we asked you to complete a questionnaire contained in letter to assessors 80/175 concerning certain 1978 unsecured roll items.

We have listed your responses together with the questions contained in that letter. In total we received responses from 52 counties. Because some questions were not answered for various reasons, the number of responses to each question does not equal 52 in all cases. In answer to question 11(b), 13 counties gave 31 separate responses to the four parts of this question.

Taking your answers collectively, we believe they give an accurate picture of the status of the 1978 unsecured roll and the various methods and practices used to generate this roll.

Here is a summary of the data you have provided. We hope this information is useful to you. If you have any questions, please call Don Brower at (916) 445-4982.

Thank you for your replies.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:ebv
Enclosure
AL-01-0358A

RESPONSES TO QUESTIONNAIRE CONTAINED IN LETTER TO ASSESSORS 80/175

1. WHAT IS THE VALUATION BASIS OF REAL PROPERTY ASSESSMENTS ON THE 1978-79 UNSECURED ROLL? PLEASE LIST THE STATUS AS OF JUNE 30, 1980.

Number of Counties

12	a. MARKET VALUE AS OF 3-1-78
32	b. BASE YEAR VALUE PLUS CPI FACTOR
8	c. LOWER OF BASE YEAR VALUE (PLUS CPI) OR MARKET VALUE
-	d. OTHER

QUESTIONS #2 THROUGH #5 DO NOT APPLY TO COUNTIES THAT VALUED 1978-79 UNSECURED REAL PROPERTY AT CURRENT MARKET VALUE.

2. APPROXIMATELY HOW MANY ASSESSMENTS ARE SUBJECT TO REAL PROPERTY VALUATION CORRECTION DUE TO THE LONEGRAN AND HANSON DECISIONS?

NUMBER OF COUNTIES

NUMBER OF ASSESSMENTS

32

123,341

3. WHEN DO YOU PLAN TO CORRECT THE ASSESSMENTS?

NUMBER OF COUNTIES

0	a. IMMEDIATELY
31	b. WAIT UNTIL JULY 1, 1981
21	c. OTHER

4. WHAT DO YOU ESTIMATE WILL BE THE COST TO CORRECT THE 1978 UNSECURED REAL PROPERTY ASSESSMENTS?

NUMBER OF COUNTIES

AMOUNT

8	\$299,450	a. \$ _____
8	4,942	b. _____ MAN-HOURS (PROFESSIONAL AND CLERICAL)
8		c. NO ESTIMATE AVAILABLE, BUT PROBABLY MINIMAL
17		d. NO ESTIMATE AVAILABLE, BUT PROBABLY SUBSTANTIAL

5. WHAT IS THE ESTIMATED EFFECT ON THE 1978-79 UNSECURED ROLL IN TERMS OF FULL VALUE?

NUMBER OF COUNTIESAMOUNT

16	--	a.	NO IDEA, PROBABLE INCREASE IN FULL VALUE
2	\$6.6 Millions	b.	ESTIMATE \$ _____ INCREASE IN FULL VALUE
7	--	c.	LITTLE OR NO NET CHANGE
6	\$289.7 Millions	d.	ESTIMATE \$ _____ DECREASE IN FULL VALUE
5	--	e.	NO IDEA, PROBABLE DECREASE IN FULL VALUE

6. WHAT TAX RATE WAS IN EFFECT FOR 1978-79 UNSECURED ASSESSMENTS (EXCEPT FOR GENERAL AIRCRAFT) AS OF JUNE 30, 1980?^{1/}

NUMBER OF COUNTIES

36	a.	1 PERCENT (PLUS BONDS)
22	b.	1977-78 SECURED RATE

7. FOR COUNTIES THAT USED THE 1 PERCENT RATE, CAN YOU ESTIMATE THE TOTAL TAX DOLLAR EFFECT OF CORRECTING TO THE 1977-78 SECURED RATE?

NUMBER OF COUNTIESAMOUNT

14	\$66.2 Millions	a.	YES, ESTIMATE \$ _____ ADDITIONAL TAXES
21		b.	NO

8. WHAT TAX RATE WAS IN EFFECT FOR GENERAL AIRCRAFT FOR 1978-79 AS OF JUNE 30, 1980?

NUMBER OF COUNTIES

25	a.	1 PERCENT (NO BONDS)
3	b.	1 PERCENT (PLUS BONDS)
20	c.	1 1/2 PERCENT
4	d.	NOT APPLICABLE

9. FOR COUNTIES THAT USED THE 1 PERCENT RATE FOR GENERAL AIRCRAFT, CAN YOU ESTIMATE THE TOTAL TAX DOLLAR EFFECT ON CORRECTING TO 1 1/2 PERCENT?

NUMBER OF COUNTIESAMOUNT

18	\$431,037	a.	YES. ESTIMATE \$ _____ ADDI- TIONAL TAXES
10	--	b.	NO

^{1/} Appendix 1 details these tax rates by county.

NUMBER OF COUNTIES

2
31
18

- a. IMMEDIATELY
- b. OTHER
- c. NOT APPLICABLE

14. WHAT DO YOU ESTIMATE WILL BE THE COST TO CORRECT THE 1978 SECURED REAL PROPERTY ASSESSMENTS?

NUMBER OF COUNTIES

AMOUNT

1
1

\$13,500
8

- a. \$ _____
- b. _____ MAN-HOURS (PROFES-
SIONAL AND CLERICAL
- c. NO ESTIMATE AVAILABLE, BUT
PROBABLY MINIMAL
- d. NO ESTIMATE AVAILABLE, BUT
PROBABLY SUBSTANTIAL

15

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4

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15. WHAT IS THE ESTIMATED EFFECT ON THE 1978-79 SECURED ROLL IN TERMS OF FULL VALUE?

NUMBER OF COUNTIES

AMOUNT

6

\$28.023 Millions

- a. ESTIMATE \$ _____
DECREASE IN FULL VALUE
- b. LITTLE OR NO CHANGE

45

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10. FOR COUNTIES THAT USED THE 1 PERCENT RATE FOR GENERAL AIRCRAFT, WHEN DOES THE COUNTY PLAN TO CORRECT TO 1 1/2 PERCENT?

NUMBER OF COUNTIES

0	a. IMMEDIATELY
24	b. WAIT UNTIL JULY 1, 1981
4	c. OTHER

"Other" responses include "wait and see," auditor's job," etc.

11. MISCELLANEOUS CHANGES TO THE 1978-79 UNSECURED ROLL ARE FREQUENTLY NECESSARY DUE TO AUDITS, DISCOVERY OF ERRORS, ETC. PLEASE CHECK THE BOX THAT BEST DESCRIBES HOW YOU PLAN TO PROCESS SUCH ROLL CHANGES.

NUMBER OF COUNTIES

7	a. DEFER ALL SUCH CHANGES UNTIL JULY 1, 1981
	b. DEFER SUCH CORRECTIONS TO JULY 1, 1981 EXCEPT WHEN:
7	1. TAXPAYER REQUESTS IMMEDIATE CORRECTION
7	2. CORRECTION TOTALLY CANCELS ASSESSMENT
7	3. COLLECTION OF TAX MAY BE JEOPARDIZED BY DELAY
2	4. OTHER
28	c. CONTINUE TO PROCESS CORRECTIONS WITHOUT DELAY

In response to question "b," 13 counties answered one or more of the four parts to this question.

PROPOSITION 8

12. WHAT IS THE VALUATION BASIS OF REAL PROPERTY ASSESSMENTS ON THE 1978-79 SECURED ROLL AS OF JUNE 30, 1980?

NUMBER OF COUNTIES

29	a. BASE YEAR VALUE PLUS CPI FACTOR
22	b. LOWER OF BASE YEAR VALUE PLUS CPI OR MARKET VALUE
1	c. OTHER

13. ON MAY 15, 1980, THE COURT OF APPEAL FOR THE FOURTH DISTRICT HELD THAT PROPOSITION 8, WHICH ALLOWED FOR RECOGNITION OF DECLINES IN VALUE, WAS APPLICABLE TO THE 1978-79 TAX YEAR (STATE BOARD OF EQUALIZATION v. SAN DIEGO COUNTY ASSESSMENT APPEALS BOARD, 105 CAL. APP. 3d 813). WHAT ARE YOUR PLANS FOR CORRECTING 1978-79 SECURED ASSESSMENTS TO THE LOWER OF MARKET VALUE OR BASE YEAR VALUE PLUS CPI?

1978-79 UNSECURED TAX RATES AS LEVIED IN 1978

<u>County</u>	<u>\$4.00 Plus Debt 36 Counties</u>	<u>1977-78 Secured Tax Rate 22 Counties</u>
Alameda		12.25
Alpine	4.31	
Amador		5.52
Butte		N/A
Calaveras	4.57	
Colusa	4.19	
Contra Costa		11.25
Del Norte	4.00	
El Dorado	4.52	
Fresno		10.56
Glenn	4.33	
Humboldt	4.34	
Imperial	4.50	
Inyo	4.29	
Kern	4.46	
Kings	4.49	
Lake		9.62
Lassen		7.81
Los Angeles		12.64
Madera		8.66
Marin		10.84
Mariposa		5.88
Mendocino	4.62	
Merced	4.24	
Modoc	4.08	
Mono	4.55	
Monterey	4.26	
Napa		9.03
Nevada	4.48	
Orange		8.85
Placer	4.91	
Plumas	4.09	
Riverside		10.53
Sacramento	4.55	
San Benito	4.46	
San Bernardino		11.18
San Diego	4.78	
San Francisco		11.74
San Joaquin	4.33	
San Luis Obispo		9.62
San Mateo	4.30	
Santa Barbara		9.56
Santa Clara	4.71	
Santa Cruz		7.57

1978-79 UNSECURED TAX RATES AS LEVIED IN 1978 (Contd.)

<u>County</u>	<u>\$4.00 Plus Debt 36 Counties</u>	<u>1977-78 Secured Tax Rate 22 Counties</u>
Shasta		8.58
Sierra	4.16	
Siskiyou	4.35	
Solano	4.40	
Sonoma	4.51	
Stanislaus	4.55	
Sutter		9.11
Tehama	4.19	
Trinity	4.59	
Tulare	4.37	
Tuolumne	4.22	
Ventura	4.66	
Yolo	4.45	
Yuba		11.27

Source: California State Board of Equalization, Research and
Statistics Division

4L-00-0358A
June 1981